

Form **F-66 (IA-2)**
(7-3-2017)

STATE OF IOWA

2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WALKER, IOWA

DUE: December 1, 2017

16205701700000

City of Walker

408 Rowley St.

Walker, IA 52352

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE
RETURN TO

Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	221,368		221,368	214,363
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	221,368		221,368	214,363
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	114,895	0	114,895	89,796
Licenses and permits	2,140	0	2,140	1,000
Use of money and property	7,991	6,474	14,465	2,000
Intergovernmental	139,465	0	139,465	142,911
Charges for fees and service	0	409,197	409,197	417,897
Special assessments	0	0	0	
Miscellaneous	3,532	17,418	20,950	
Other financing sources	42,410	0	42,410	18,917
Total revenues and other sources	531,801	433,089	964,890	886,884
Expenditures and Other Financing Uses				
Public safety	68,513	0	68,513	69,239
Public works	192,032	0	192,032	205,112
Health and social services	0	0	0	
Culture and recreation	73,571	0	73,571	76,122
Community and economic development	0	0	0	
General government	92,231	0	92,231	92,815
Debt service	114,449	0	114,449	114,799
Capital projects	0	0	0	
Total governmental activities expenditures	540,796	0	540,796	558,087
Business type activities	0	382,577	382,577	401,726
Total ALL expenditures	540,796	382,577	923,373	959,813
Other financing uses, including transfers out	23,910	18,500	42,410	18,917
Total ALL expenditures/And other financing uses	564,706	401,077	965,783	978,730
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-32,905	32,012	-893	-91,846
Beginning fund balance July 1, 2016	561,851	384,877	946,728	900,511
Ending fund balance June 30, 2017	528,946	416,889	945,835	808,665

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 1,235,000	Other long-term debt	\$ 20,434
Revenue debt	\$ 2,085,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,941,909

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		10-17-17	<input checked="" type="checkbox"/> Date Published
			<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number
Connie Helms		319	448-4359
Signature of Mayor or other City official (Name and Title)			Date signed
			10/18/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF WALKER						SELECT ONLY ONE			
													<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
													Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	190,833			30,535			221,368			221,368	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	190,833	0		30,535	0		221,368		T01	221,368	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	190,833	0		30,535	0	0	221,368			221,368	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	2,128						2,128		T15	2,128	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		90,767		22,000			112,767		T09	112,767	14				
15	TOTAL OTHER CITY TAXES	2,128	90,767	0	22,000	0	0	114,895	0		114,895	15				
16	Section B - LICENSES AND PERMITS	2,140						2,140		T29	2,140	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,512	114		35	2,172		4,833	2,893	U20	7,726	18				
19	Rents and royalties	1,301						1,301	3,496	U40	4,797	19				
20	Other miscellaneous use of money and property	1,857						1,857	85	U20	1,942	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	5,670	114	0	35	2,172	0	7,991	6,474		14,465	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued	(a)	(b)	(c)	(d)	(e)	(f)					41				
42												42				
43	State shared revenues											43				
44	Road use taxes		98,198					98,198		C46	98,198	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	98,198	0	0	0	0	98,198	0		98,198	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	10,000						10,000			10,000	63				
64	Library service							0		D89	0	64				
65	Township contributions	31,267						31,267		D89	31,267	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	41,267	0	0	0	0	0	41,267	0		41,267	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	41,267	98,198	0	0	0	0	139,465	0		139,465	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	158,862	A91	158,862	73				
74	Sewer							0	250,335	A8Ø	250,335	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0		A81	0	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	409,197		409,197	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	525						525		U99	525	108				
109	Deposits and sales/fuel tax refunds							0	2,425	U99	2,425	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements/Refunds	2,923						2,923	10,993		13,916	114				
115	Sale of Scrap Metal	84						84			84	115				
116	Shut-Off Fees							0	4,000		4,000	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	3,532	0	0	0	0	0	3,532	17,418		20,950	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER						<input type="checkbox"/> GAAP			<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	245,570	189,079	0	52,570	2,172	0	489,391	433,089		922,480	121						
122												122						
123	Section H - OTHER FINANCING SOURCES											123						
124	Proceeds of capital asset sales							0		NR	0	124						
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125						
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126						
127	Regular transfers in and interfund loans	18,910				23,500		42,410			42,410	127						
128	Internal TIF loans and transfers in							0			0	128						
129								0			0	129						
130								0			0	130						
131	TOTAL OTHER FINANCING SOURCES	18,910	0	0	0	23,500	0	42,410	0		42,410	131						
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	264,480	189,079	0	52,570	25,672	0	531,801	433,089		964,890	132						
133												133						
134	Beginning fund balance July 1, 2016	189,166	114,502		12,029	246,154		561,851	384,877		946,728	134						
135												135						
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	453,646	303,581	0	64,599	271,826	0	1,093,652	817,966		1,911,618	136						
137												137						
138												138						
139												139						
140												140						
141												141						
142												142						
143												143						
144												144						
145												145						
146												146						
147												147						
148												148						
149												149						
150												150						
151												151						
152												152						
153												153						
154												154						
155												155						
156												156						
157												157						
158												158						
159												159						

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WALKER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	24,024						24,024		E62	24,024	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	1,475						1,475		E89	1,475	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	40,854	2,160					43,014		E24	43,014	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	66,353	2,160		0	0	0	68,513			68,513	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	27,785	124,084					151,869		E44	151,869	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	10,161						10,161		E44	10,161	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	8	29,994					30,002		E44	30,002	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	37,954	154,078		0	0	0	192,032			192,032	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
81	Section C — HEALTH AND SOCIAL SERVICES											81		
82	Welfare assistance — Current operation							0		E79	0	82		
83	Purchase of land and equipment							0		G79	0	83		
84	City hospital — Current operation							0		E36	0	84		
85	Purchase of land and equipment							0		G36	0	85		
86	Construction							0		F36	0	86		
87	Payments to private hospitals — Current operation							0		E36	0	87		
88	Health regulation and inspections — Current operation							0		E32	0	88		
89	Purchase of land and equipment							0		G32	0	89		
90	Construction							0		F32	0	90		
91	Water, air, and mosquito control — Current operation							0		E32	0	91		
92	Purchase of land and equipment							0		G32	0	92		
93	Construction							0		F32	0	93		
94	Community mental health — Current operation							0		E32	0	94		
95	Purchase of land and equipment							0		G32	0	95		
96	Construction							0		F32	0	96		
97	Other health and social services — Current operation							0		E79	0	97		
98	Purchase of land and equipment							0		G79	0	98		
99	Construction							0		F79	0	99		
100								0			0	100		
101								0			0	101		
102								0			0	102		
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103		
104												104		
105												105		
106												106		
107												107		
108												108		
109												109		
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118												118		
119												119		
120												120		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- ContinuedCITY OF WALKER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	5,000						5,000		E52	5,000	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	68,171						68,171		E61	68,171	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	400						400		E03	400	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	73,571	0		0	0	0	73,571			73,571	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued	CITY OF WALKER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,903						4,903		E29	4,903	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	46,946	4,970					51,916		E23	51,916	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,825						8,825		E25	8,825	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	25,854						25,854		E31	25,854	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	733						733		E89	733	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	87,261	4,970	0	0	0	0	92,231			92,231	176
177	Section G — DEBT SERVICE		50,446		64,003			114,449			114,449	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	50,446	0	64,003	0	0	114,449			114,449	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	265,139	211,654	0	64,003	0	0	540,796			540,796	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								127,257	E91	127,257	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								255,320	E80	255,320	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALKER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — <i>Specify</i>											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								382,577		382,577	251				
252												252				
253	TOTAL EXPENDITURES <i>(Sum of lines 194 and 251)</i>	265,139	211,654	0	64,003	0	0	540,796	382,577		923,373	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	23,910						23,910	18,500		42,410	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	23,910	0	0	0	0	0	23,910	18,500		42,410	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES <i>(Sum of lines 253 and 258)</i>	289,049	211,654	0	64,003	0	0	564,706	401,077		965,783	259				
260												260				
261	Ending fund balance June 30, 2017:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		91,927		596	271,826		364,349			364,349	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	164,597						164,597			164,597	267				
268	Total Governmental	164,597	91,927	0	596	271,826	0	528,946			528,946	268				
269	Proprietary								416,889		416,889	269				
270	Total ending fund balance June 30, 2017	164,597	91,927	0	596	271,826	0	528,946	416,889		945,835	270				
271	TOTAL REQUIREMENTS <i>(Sum of lines 259 and 270)</i>	453,646	303,581	0	64,599	271,826	0	1,093,652	817,966		1,911,618	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WALKER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52 5,000		
Police protection.....	M62 24,024		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	117,868

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 714,000	29U \$	39U \$ 35,000	49U \$	49U \$	49U \$ 679,000	49U \$	191 \$ 21,420
2. Sewer utility	19U 1,478,000	29U	39U 72,000	49U	49U	49U 1,406,000	49U	189 44,340
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. 2011 GO Bond	19U 445,000	29U	39U 35,000	49U 410,000	49U	49U	49U	189 18,060
2014 GO Bond	19U 265,000	29U	39U 35,000	49U 230,000	49U	49U	49U	189 6,758
2015 GO Bond	19U 625,000	29U	39U 30,000	49U 595,000	49U	49U	49U	189 15,435
Lease to Purchase	19U 20,765	29U	39U 20,765	49U	49U	49U	49U	189 1,703
Bobcat	19U 30,116	29U	39U 9,682	49U	49U	49U	49U 20,434	189 1,057
13. Skidloader	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,577,881	0	237,447	1,235,000	0	2,085,000	20,434	108,773

B. Short-term debt

Outstanding as of JULY 1, 2016	61V \$	Amount - Omit cents
	64V \$	0
Outstanding as of JUNE 30, 2017		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2015/FY2017

Actual valuation -- January 1, 2015

	Amount - Omit cents		
\$	38,838,174	x .05 = \$	1,941,909

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 526,025	\$		419,810	945,835

REMARKS

V98